

NORTHWESTERN DIVISION-WIDE MANAGEMENT CONTROL PLAN FY 97 - FY 01

(2-12-98 UPDATE)

The five year Northwestern Division-wide Management Control Plan is not limited to the specific management control evaluations noted. The evaluations noted in subsequent pages are formal, documented, self-evaluations of key management controls by Division Office and/or District accountable managers utilizing the management control evaluation checklists indicated. The use of management control evaluation checklists is not the only manner in which management controls are evaluated in Northwestern Division.

In addition to the specific evaluations noted in this plan, every Division Office and District manager will fulfill his/her management control evaluation responsibility by the following actions:

1. On-going self-assessment of the application of the 12 General Accounting Office (GAO) Standards for Management Controls in his/her daily operations.
2. Continuous monitoring and evaluation of the effectiveness of management controls as part of his/her routine course of business and as part of the evaluation of performance, compliance and mission accomplishment.
3. Institute and apply new management controls and/or strengthen existing controls as necessitated by: the routine evaluation of performance and management controls; audit findings; and, higher headquarters' inspection findings and/or recommendations.

Division Office managers will fulfill their responsibility for the evaluation of District management controls by the following actions:

1. Documented assessments of District management controls made during Command Inspections and Staff Inspections.
2. On-going evaluation of District performance, compliance and mission accomplishment based upon the recognition and consideration of management controls as a fundamental component of problems or accomplishments.
3. Fulfillment of Quality Assurance responsibilities.

The Division Office Management Control Administrator and each District Management Control Administrator are responsible for the execution of this plan for the respective Commanders. (Management Control Administrators are located in Resource Management organizations.)

MANDATORY FY 98 MANAGEMENT CONTROL EVALUATIONS REQUIRED BY HQUSACE

FUNCTIONAL AREA: FUNCTION OR CHECKLIST TITLE	APPLICABLE:		CHECKLIST PUBLISHED IN
	IN DIV. OFC.	IN DIST. OFC.	
<u>ENGINEERING:</u>			
CONSTRUCTION			
CONSTRUCTION QUALITY MANAGEMENT		DIST. OFC.	NWD CHECKLIST
EMERGENCY MANAGEMENT			
EMERGENCY MANAGEMENT - O&M GENERAL, NEPP NATIONAL EMERGENCY PREPAREDNESS PROGRAM	DIV. OFC.	DIST. OFC.	APPENDIX P, ER 11-1-320, 1997
EMERGENCY MANAGEMENT - FC&CE APPROPRIATION FLOOD CONTROL & COASTAL EMERGENCY PROGRAM	DIV. OFC.	DIST. OFC.	APPENDIX Q, ER 11-1-320, 1997
ENGINEERING			
CIVIL WORKS ENGINEERING & DESIGN		DIST. OFC.	DRAFT APPENDIX F, ER 1110-2-1150, JAN 1996 (WITH ADDITIONAL NWD QUESTION)
<u>INFORMATION MANAGEMENT:</u>			
ARMY INFORMATION SYSTEM SECURITY PROGRAM		DIST. OFC.	ADVANCE CHECKLIST TO BE PUBLISHED IN AR 380-19, INFO. EXCHANGE PKG. 97-1 (11-15-96)
<u>LOGISTICS:</u>			
MANAGEMENT OF LOANS/LEASES OF ARMY MATERIAL		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995
STORAGE		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995
PROPERTY BOOK		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995
SUPPLY MANAGEMENT		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995
PETROLEUM MANAGEMENT		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995
CONTROL OF HAZARDOUS MATERIAL		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995
TRANSPORTATION SERVICES		DIST. OFC.	APPENDIX E, EP 700-7-1, 1990 (2 LISTS)
<u>PROGRAM & PROJECT MANAGEMENT:</u>			
PROGRAM DEVELOPMENT - ANNUAL PROGRAM & BUDGET REQUIREMENTS	DIV. OFC.	DIST. OFC.	ANNUAL EC 11-2-XXX LATEST - EC 11-2-172, 1 APRIL 1997
<u>RESOURCE MANAGEMENT:</u>			
REVOLVING FUND OPERATIONS		DIST. OFC.	HQUSACE CHECKLIST, 21 APRIL 96, WITH REVISED PAGES 11 & 12, 28 FEB 97
COMMERCIAL ACTIVITIES PROGRAM		DIST. OFC.	HQUSACE CHECKLIST, NOVEMBER 1997
DISBURSING OPERATIONS - DISCREPANCIES IN OFFICIAL ACCOUNTS WITH DEPARTMENT OF TREASURY (FY 97 USACE MATERIAL WEAKNESS)		DIST. OFC. PORTLAND	HQUSACE CHECKLIST, JUNE 1997

**NOTE: ALL OF THESE MANAGEMENT CONTROL EVALUATIONS
ARE ALSO PART OF THE FIVE YEAR NORTHWESTERN DIVISION-
WIDE MANAGEMENT CONTROL PLAN, AND ARE THEREFORE
ALSO LISTED ON SUBSEQUENT PAGES.**

OTHER FY 97 - FY 2001 MANAGEMENT CONTROL EVALUATIONS:

FUNCTIONAL AREA: FUNCTION OR CHECKLIST TITLE	APPLICABLE:		CHECKLIST PUBLISHED IN	FY 97	FY SCHEDULED FOR EVALUATION			
	IN DIV. OFC.	IN DIST. OFC.			FY 98	FY 99	FY 00	FY 01
<u>AUDIT:</u>								
DISTRICT INTERNAL REVIEW & AUDIT COMPLIANCE		DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01
DIVISION OFFICE INTERNAL REVIEW & AUDIT COMPLIANCE	DIV. OFC.		NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01
<u>CONTRACTING:</u>								
PURCHASE CARD PROGRAM (PREVIOUSLY THE INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD, IMPAC, PROGRAM)		DIST. OFC.	CHECKLIST PUBLISHED IN INFO. EXCHANGE PACKAGE 97-1, 11-15-96	FY 97	FY 98	FY 99		
CONTRACTING		DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01
<u>COUNSEL:</u>								
CLAIMS PROCESSING		DIST. OFC.	APPENDIX B, AR 27-20, 1995	FY 97				
<u>EEO:</u>								
EEO PROGRAM MANAGEMENT	DIV. OFC.	DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01
<u>ENGINEERING:</u>								
CONSTRUCTION								
CONSTRUCTION QUALITY MANAGEMENT		DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01
CONSTRUCTION FISCAL MANAGEMENT OF MILITARY PROGRAMS AND CIVIL WORKS		DIST. OFC.	DRAFT APPENDIX, ER 415-1-16, 1996		FY 98			
CONSTRUCTION IN PROGRESS		DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01
EMERGENCY MANAGEMENT								
EMERGENCY MANAGEMENT - O&M GENERAL, NEPP NATIONAL EMERGENCY PREPAREDNESS PROGRAM	DIV. OFC.	DIST. OFC.	APPENDIX P, ER 11-1-320, 1997	FY 97	FY 98			
EMERGENCY MANAGEMENT - FC&CE APPROPRIATION FLOOD CONTROL & COASTAL EMERGENCY PROGRAM	DIV. OFC.	DIST. OFC.	APPENDIX Q, ER 11-1-320, 1997	FY 97	FY 98			
ENGINEERING								
ENGINEERING & DESIGN - QUALITY MANAGEMENT, CIVIL WORKS & MILITARY PROGRAMS	DIV. OFC.	DIST. OFC.	DRAFT APPENDIX, ER 1110-1-12, 1996		FY 98			FY 01
CIVIL WORKS ENGINEERING & DESIGN		DIST. OFC.	DRAFT APPENDIX F, ER 1110-2-1150, 1996 (WITH ADDITIONAL NWD QUESTION)		FY 98			

OTHER FY 97 - FY 2001 MANAGEMENT CONTROL EVALUATIONS:

FUNCTIONAL AREA: FUNCTION OR CHECKLIST TITLE	APPLICABLE:		CHECKLIST PUBLISHED IN	FY 97	FY SCHEDULED FOR EVALUATION				
	IN DIV. OFC.	IN DIST. OFC.			FY 98	FY 99	FY 00	FY 01	
ENGINEERING, CON'T.									
ENGINEERING & DESIGN COSTS		DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01	
PROJECT LABOR COSTING		DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01	
MANAGEMENT & ENGINEERING - ENVIRONMENTAL EFFECTS OF ARMY ACTIONS (MILITARY)		DIST. OFC.	DA CIRCULAR 11-90-2, 9-28-90	FY 97					
HTRW CX									
HAZARDOUS, TOXIC AND RADIOACTIVE WASTE CENTER OF EXPERTISE		NWO HTRW CX	NWD CHECKLIST	FY 97			FY 00		
OPERATIONS									
FINANCIAL ADMINISTRATION - UNIFORMS		DIST. OFC.	DA CIRCULAR 11-89-1, 5-15-89					FY 01	
PROJECT OPERATIONS - NATURAL RESOURCES		DIST. OFC.	DA CIRCULAR 11-92-1, 3-19-92		FY 98				
DOCUMENTATION AND UTILIZATION OF PRIP EQUIPMENT		DIST. OFC.	NWD CHECKLIST	FY 97					
DOCUMENTING PRIP OBLIGATIONS		DIST. OFC.	NWD CHECKLIST	FY 97					
CAPITALIZATION OF PERSONAL PROPERTY ACQUIRED WITH CIVIL WORKS APPROPRIATIONS		DIST. OFC.	NWD CHECKLIST	FY 97					
REAL ESTATE									
REAL PROPERTY DISPOSAL		DIST. OFC.	NWD CHECKLIST	FY 97					
REAL PROPERTY ACQUISITION		DIST. OFC.	NWD CHECKLIST	FY 97					
REAL PROPERTY ACCOUNTABILITY		DIST. OFC.	NWD CHECKLIST	FY 97					
REAL PROPERTY OUTGRANTS		DIST. OFC.	NWD CHECKLIST	FY 97					
REGULATORY									
REGULATORY PROGRAM		DIST. OFC.	DA CIRCULAR 11-93-2, 1-4-93			FY 99			
MRR RESERVOIR CONTROL CENTER (MRR RCC)									
RESERVOIR CONTROL CENTER OPERATIONS	DIV. OFC.		MRR CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01	

OTHER FY 97 - FY 2001 MANAGEMENT CONTROL EVALUATIONS:

FUNCTIONAL AREA: FUNCTION OR CHECKLIST TITLE	APPLICABLE:		CHECKLIST PUBLISHED IN	FY 97	FY SCHEDULED FOR EVALUATION				
	IN DIV. OFC.	IN DIST. OFC.			FY 98	FY 99	FY 00	FY 01	
<u>HUMAN RESOURCES:</u>									
CIVILIAN INJURY/ILLNESS PROGRAM		DIST. OFC.	ADVANCE CHECKLIST TO BE PUBLISHED IN AR 690-800, CHAPTER 810, 11-13-96	FY 97	FY 98	FY 99	FY 00	FY 01	
UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES PROGRAM		DIST. OFC.	ADVANCE CHECKLIST TO BE PUBLISHED IN AR 690-800, CHAPTER 850, 11-13-96	FY 97		FY 99		FY 01	
<u>INFORMATION MANAGEMENT:</u>									
ARMY INFORMATION RESOURCES MANAGEMENT PROGRAM	DIV. OFC.	DIST. OFC.	APPENDIX B, AR 25-1, 1997		FY 98		FY 00		
ARMY INFORMATION SYSTEM SECURITY PROGRAM		DIST. OFC.	ADVANCE CHECKLIST TO BE PUBLISHED IN AR 380-19, INFO. EXCHANGE PKG. 97-1 (11-15-96)	FY 97	FY 98				
<u>LOGISTICS:</u>									
PROPERTY ACCOUNTABILITY:									
MANAGERIAL PROPERTY ACCOUNTABILITY RESPONSIBILITIES	DIV. OFC.	DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01	
NOTE: EVERY DIVISION OFFICE AND DISTRICT MANAGER IS TO USE THE MANAGERIAL PROPERTY ACCOUNTABILITY CHECKLIST TO CONDUCT A MANAGEMENT CONTROL EVALUATION OF THIS FUNCTION EVERY FISCAL YEAR.									
AVIATION FLIGHT COST JUSTIFICATION PROCESS (OMAHA DISTRICT ONLY)		DIST. OFC.	NWD CHECKLIST	FY 97	FY 98	FY 99	FY 00	FY 01	
FACILITIES MANAGEMENT- MAINTENANCE & REPAIR OF BUILDINGS		DIST. OFC.	APPENDIX D, EP 700-7-1, 1990				FY 00		
MAINTENANCE ACTIVITIES - MAINTENANCE OF EQUIPMENT		DIST. OFC.	APPENDIX C, EP 700-7-1, 1990	FY 97	FY 98	FY 99	FY 00	FY 01	
MANAGEMENT OF LOANS/LEASES OF ARMY MATERIAL		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995	FY 97	FY 98				
STORAGE		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995	FY 97	FY 98				
PROPERTY BOOK		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995	FY 97	FY 98				
SUPPLY MANAGEMENT		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995	FY 97	FY 98				
PETROLEUM MANAGEMENT		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995	FY 97	FY 98				
CONTROL OF HAZARDOUS MATERIAL		DIST. OFC.	APPENDIX B, ER 700-1-1, 1995	FY 97	FY 98				
TRANSPORTATION SERVICES		DIST. OFC.	APPENDIX E, EP 700-7-1, 1990 (2 LISTS)	FY 97	FY 98				

OTHER FY 97 - FY 2001 MANAGEMENT CONTROL EVALUATIONS:

FUNCTIONAL AREA: FUNCTION OR CHECKLIST TITLE	APPLICABLE:		CHECKLIST PUBLISHED IN	FY 97	FY SCHEDULED FOR EVALUATION				
	IN DIV. OFC.	IN DIST. OFC.			FY 98	FY 99	FY 00	FY 01	
PROGRAM & PROJECT MANAGEMENT:									
PROJECT MANAGEMENT - CIVIL WORKS, MILITARY AND SUPPORT FOR OTHERS, AND HTRW PROGRAMS (ALL THREE PROGRAMS TO BE EVALUATED IN THE SAME YEAR)		DIST. OFC.	APPENDIX 1-H, ER 5-7-1, 1992		FY 98				
PROGRAM DEVELOPMENT - ANNUAL PROGRAM & BUDGET REQUIREMENTS	DIV. OFC.	DIST. OFC.	ANNUAL EC 11-2-XXX LATEST - EC 11-2-172, 1 APRIL 1997	FY 97	FY 98	FY 99	FY 00	FY 01	
CONSTRUCTION IN PROGRESS		DIST. OFC.	NWD CHECKLIST	FY 97					
DESIGN COSTS		DIST. OFC.	NWD CHECKLIST	FY 97					
PROJECT LABOR COSTS		DIST. OFC.	NWD CHECKLIST	FY 97					
PUBLIC AFFAIRS:									
COMMAND INFORMATION	DIV. OFC.	DIST. OFC.	NWD CHECKLIST	FY 97					
COMMUNITY RELATIONS	DIV. OFC.	DIST. OFC.	NWD CHECKLIST		FY 98				
RESOURCE MANAGEMENT:									
ACCOUNTS PAYABLE ACTIVITIES		DIST. OFC.	APP. I, DFAS-IN REGULATION 37-1, 1995	FY 97		FY 99			FY 01
ACCOUNTING OPERATIONS		DIST. OFC.	APP. H, DFAS-IN REGULATION 37-1, 1995 (WITH SOME QUESTIONS DELETED AND AN NWD ADDENDUM PAGE)	FY 97					
DISBURSING OPERATIONS		DIST. OFC. PORTLAND	HQUSACE CHECKLIST, JUNE 1997	FY 97	FY 98				
TRAVEL OPERATIONS		DIST. OFC.	APP. K, DFAS-IN REGULATION 37-1, 1995						FY 01
REVOLVING FUND OPERATIONS		DIST. OFC.	HQUSACE CHECKLIST, 21 APRIL 96, WITH REVISED PAGES 11 & 12, 28 FEB 97	FY 97	FY 98				FY 01
CONSTRUCTION-IN-PROGRESS		DIST. OFC.	NWD CHECKLIST		FY 98		FY 00		
LABOR COST TRANSFERS		DIST. OFC.	NWD CHECKLIST	FY 97		FY 99			FY 01
LONG TERM RECEIVABLES		DIST. OFC.	NWD CHECKLIST	FY 97		FY 99			FY 01
BUDGET FORMULATION & EXECUTION	DIV. OFC.	DIST. OFC.	NWD CHECKLIST		FY 98				FY 01
MANAGEMENT CONTROL PROCESS	DIV. OFC.	DIST. OFC.	APPENDIX C, AR 11-2, 1994		FY 98		FY 00		
COMMERCIAL ACTIVITIES PROGRAM		DIST. OFC.	HQUSACE CHECKLIST, NOVEMBER 1997		FY 98				
ARMY TRAVEL CHARGE CARD PROGRAM	DIV. OFC.	DIST. OFC.	HQDA CHECKLIST, AUGUST 1997		FY 98				

OTHER FY 97 - FY 2001 MANAGEMENT CONTROL EVALUATIONS:

FUNCTIONAL AREA: FUNCTION OR CHECKLIST TITLE	APPLICABLE:		CHECKLIST PUBLISHED IN	FY 97	FY SCHEDULED FOR EVALUATION				
	IN DIV. OFC.	IN DIST. OFC.			FY 98	FY 99	FY 00	FY 01	
<u>SAFETY & OCCUPATIONAL HEALTH:</u>									
PROGRAM MANAGEMENT & GOVERNMENT PERSONNEL SAFETY & OCCUPATIONAL HEALTH		DIST. OFC.	NWD CHECKLIST	FY 97					
CONTRACTOR PERSONNEL OCCUPATIONAL SAFETY & HEALTH		DIST. OFC.	NWD CHECKLIST		FY 98				
PUBLIC SAFETY & HEALTH		DIST. OFC.	NWD CHECKLIST			FY 99			
DESIGN/FACILITIES SYSTEM SAFETY		DIST. OFC.	NWD CHECKLIST				FY 00		
SAFETY INFORMATION MANAGEMENT SYSTEM		DIST. OFC.	NWD CHECKLIST					FY 01	

NOTE: WHEN THERE IS A CONFLICT BETWEEN INFORMATION REGARDING THE FREQUENCY OF A MANAGEMENT CONTROL EVALUATION ON A MANAGEMENT CONTROL EVALUATION CHECKLIST AND THE NORTHWESTERN DIVISION-WIDE MANAGEMENT CONTROL PLAN (NWD MCP), THE EVALUATION FREQUENCY NOTED ON THE NWD MCP SUPERSEDES THE EVALUATION FREQUENCY NOTED ON A CHECKLIST, WHETHER IT IS A DA, HQUSACE, OR NWD CHECKLIST.